

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1-54. (Canceled).

55. (Currently Amended) A method for producing a magnetic recording medium comprising, on a substrate, a magnetic layer for recording information thereon and a protective layer, the method comprising:

generating plasma by means of resonance absorption;

allowing the generated plasma to collide with a target so that target particles are sputtered; and

applying a bias voltage between the substrate and the target to introduce and deposit the sputtered target particles on the substrate, whereby forming ~~at least one layer of~~ the magnetic layer ~~and the protective layer~~ having a granular structure.

56. (Original) The method for producing the magnetic recording medium according to claim 55, wherein a microwave is used for the resonance absorption.

57. (Currently Amended) The method for producing the magnetic recording medium according to claim 55, wherein the granular structure is a structure in which an amorphous material formed of oxide surrounds a crystalline phase formed of cobalt or cobalt alloy ~~the bias voltage is applied with an alternating current power source having a radio frequency or a direct current power source.~~

58. (Currently Amended) The method for producing the magnetic recording medium according to claim 55, further comprising:

generating plasma by means of resonance absorption;

allowing the generated plasma to collide with a target so that target particles are sputtered; and

applying a bias voltage between the substrate and the target to introduce and deposit the sputtered target particles on the substrate, whereby forming the protective layer wherein the target for the protective layer is carbon.

59. (Original) The method for producing the magnetic recording medium according to claim 55, wherein when the protective layer is formed, then the target is carbon, and a mixed gas, which principally contains argon and which contains at least one of nitrogen and hydrogen, is used as a plasma gas.

60. (Currently Amended) A method for producing a magnetic recording medium comprising, on a substrate, an underlying layer and a magnetic layer for recording information thereon, the method comprising:

generating plasma by means of resonance absorption;

allowing the generated plasma to collide with a target so that target particles are sputtered; and

applying a bias voltage between the substrate and the target to introduce and deposit the sputtered target particles on the substrate, whereby forming the underlying layer,

wherein at least one selected from the group consisting of cobalt oxide, chromium oxide, iron oxide, nickel oxide, and magnesium oxide, and at least one selected from the group consisting of silicon oxide, aluminum oxide, titanium oxide, tantalum oxide, and zinc oxide are used as the target.

61. (Canceled).

62. (Original) The method for producing the magnetic recording medium according to claim 60, wherein the target particles are sputtered in a reactive atmosphere containing oxygen.

63. (Original) The method for producing the magnetic recording medium according to claim 60, wherein:

the magnetic recording medium further comprises a protective layer on the magnetic layer; and

the protective layer and the magnetic layer are formed respectively by generating the plasma by means of the resonance absorption, allowing the generated plasma to collide with the target so that the target particles are sputtered, and applying the bias voltage between the substrate and the target to introduce and deposit the sputtered target particles on the substrate.

64. (Original) The method for producing the magnetic recording medium according to claim 63, wherein when the protective layer is formed, then the target is carbon, and a mixed gas, which principally contains argon and which contains at least one of nitrogen and hydrogen, is used as a plasma gas.

65. (Original) The method for producing the magnetic recording medium according to claim 60, wherein a microwave is used for the resonance absorption.

66. (Original) The method for producing the magnetic recording medium according to claim 60, wherein the bias voltage is applied with an alternating current power source having a radio frequency or a direct current power source.

67. (Previously Presented) The method for producing the magnetic recording medium according to claim 55, wherein the magnetic layer includes a granular structure in which an amorphous material formed of oxide surrounds a crystalline phase formed of cobalt or cobalt alloy.